

KFM Annual financial report of the liquor  
9011.62 enterprise fund: 1991

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1991  
ANNUAL FINANCIAL REPORT  
OF THE  
LIQUOR ENTERPRISE FUND  
administered by the  
Department of Revenue

ADMINISTRATIVE OFFICERS

DENIS L. ADAMS..... DIRECTOR, DEPARTMENT OF REVENUE

GARY BLEWETT..... ADMINISTRATOR, LIQUOR DIVISION

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1991





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## Liquor Enterprises Fund Financial Report

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**Comparative Statement of Receipts and Disbursements in Relation to Earnings**  
**For The Year 1991 and 1992**

1991	1992
<b>Gross Sales &amp; Wine Sales</b> <b>Less Discounts Granted</b> <b>Net Sales</b> <b>Cost of Goods Sold</b> <b>Gross Profit</b> <b>Operating Expenses</b> <b>Operating Income</b> <b>Other Income</b> <b>Other Expenses</b> <b>Net Income</b>	<b>Gross Sales &amp; Wine Sales</b> <b>Less Discounts Granted</b> <b>Net Sales</b> <b>Cost of Goods Sold</b> <b>Gross Profit</b> <b>Operating Expenses</b> <b>Operating Income</b> <b>Other Income</b> <b>Other Expenses</b> <b>Net Income</b>
<b>Operating Income</b> <b>Other Income</b> <b>Other Expenses</b> <b>Net Income</b>	<b>Operating Income</b> <b>Other Income</b> <b>Other Expenses</b> <b>Net Income</b>

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**Department of Revenue – Liquor Enterprise Fund**  
**Comparative Balance Sheet**  
**June 30, 1991 & 1990**

	1991	1990
<b>Assets</b>		
<b>Current Assets</b>		
Cash		
Petty Cash Funds	\$ 2,415	\$ 2,535
Change Funds in Stores	14,600	14,400
Cash in Treasury	749,434	368,225
Cash on Hand	584,993	517,075
<b>Total Cash</b>	<b>\$ 1,351,442</b>	<b>\$ 902,235</b>
Receivables		
Employee Expense Advances	\$ 1,100	\$ 1,100
Receivables From Agents	46,578	22,177
Due From Other Funds	4,156	16,789
Accounts Receivable – Freight Claims	10,404	152,073
<b>Total Receivables</b>	<b>\$ 62,238</b>	<b>\$ 192,139</b>
Supplies Inventory	\$ 23,110	\$ 24,341
Merchandise Inventory		
In Stores	\$ 4,279,750	\$ 4,478,790
In Warehouse	909,410	5,782,279
<b>Total Merchandise Inventories</b>	<b>\$ 5,189,160</b>	<b>\$ 10,261,069</b>
Prepaid Rent	\$ 46,090	\$ 47,067
<b>Total Current Assets</b>	<b>\$ 6,672,040</b>	<b>\$ 11,426,851</b>
<b>Fixed Assets</b>		
Warehouse Building	\$ 1,736,218	\$ 1,736,218
Furniture and Equipment	782,421	749,150
Less Allowance for Depreciation	(1,103,163)	(1,019,349)
<b>Total Fixed Assets</b>	<b>\$ 1,415,476</b>	<b>\$ 1,466,019</b>
Agency Store Compliance Bond Deposits	\$ 152,500	\$ 81,000
<b>Total Assets</b>	<b>\$ 8,240,016</b>	<b>\$ 12,973,870</b>
<b>Liabilities and Fund Equity</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 2,681,323	\$ 4,145,796
Liability For Compensated Absences	259,861	236,782
Accountability For Agency Store Deposits	158,000	86,500
Deferred License Revenues	1,025,250	887,600
<b>Fund Equity</b>		
Retained Earnings	2,199,276	5,702,020
Contributed Capital	1,916,306	1,915,172
<b>Total Liabilities and Fund Equity</b>	<b>\$ 8,240,016</b>	<b>\$ 12,973,870</b>

See accompanying notes to financial statements



**Department of Revenue – Liquor Enterprise Fund**  
**Comparative Statement of Revenues, Expenses and Changes in Retained Earnings**  
**For The Years Ended June 30, 1991 and 1990**

	1991	1990
Gross Liquor & Wine Sales	\$ 45,967,222	\$ 44,048,052
Less Discounts Granted	605,741	542,200
Adjusted Gross Liquor & Wine Sales	\$ 45,361,481	\$ 43,505,852
Less Cost of Goods Sold		
Beginning Inventory, July 1	\$ 10,261,069	\$ 7,540,066
Liquor & Wine Purchases	20,039,167	26,059,379
Freight to Warehouse	115,784	629,897
Freight to Stores	438,633	428,212
Goods Available for Sale	\$ 30,854,653	\$ 34,657,554
Ending Inventory, June 30	5,189,160	10,261,069
Gross Income from Liquor & Wine Sales	\$ 19,695,988	\$ 19,109,367
License Fee Revenue	1,379,791	1,661,818
Other Income	(6,762)	30,457
Gross Income	\$ 21,069,017	\$ 20,801,642
Operating Expenses:		
Salaries	\$ 2,123,959	\$ 2,143,333
Employee Benefits	569,012	589,731
Contracted Services	1,600,854	1,460,902
Supplies & Materials	92,333	80,745
Communications	113,349	114,985
Travel	14,075	19,228
Rent	581,184	592,050
Utilities	110,820	104,913
Repairs & Maintenance	64,711	47,924
Breakage, Shortages, & Bad Checks	117,743	28,829
Other Expenses	5,305	7,837
Depreciation	86,419	102,504
Audit Costs	8,370	26,979
Office of Legal Affairs	54,630	53,158
Data Processing Division Expenses	469,606	454,736
Investigations & Enforcement Costs	280,454	280,319
Operating Income	\$ 14,776,193	\$ 14,693,469
Less Transfers Out of Licenses & Taxes:		
Liquor License Fees	\$ 1,379,791	\$ 1,661,818
Liquor Excise Tax	5,762,568	5,434,746
Liquor License Tax	3,601,605	3,396,716
Wine Tax	29,544	37,843
Net Income from Operations	\$ 4,002,685	\$ 4,162,346
Less Transfers Out of Profits	7,750,000	3,500,000
Net Addition(Deduction) to Retained Earnings	\$ (3,747,315)	\$ 662,346
Retained Earnings, July 1	\$ 5,702,020	\$ 5,081,295
Prior Year Net Adj. of Income/Expenses	244,571	(41,621)
Retained Earnings, June 30	\$ 2,199,276	\$ 5,702,020

See accompanying notes to financial statements



**Department of Revenue – Liquor Enterprise Fund**  
**Comparative Statement of Cash Flows**  
**For The Years Ended June 30, 1991 and 1990**

	1991	1990
<b>Cash Flows from Operating Activities:</b>		
Receipts from Sales of Liquor	\$ 36,181,172	\$ 34,475,159
Receipts from Sales of Licenses	1,517,441	1,471,518
Total Cash Provided by Operating Activities:	\$ 37,698,613	\$ 35,946,677
Payments to Suppliers for Goods and Services	(25,983,993)	(29,981,103)
Payments to Employees	(2,100,880)	(2,154,885)
Net Cash Provided by (Used for) Operating Activities	\$ 9,613,740	\$ 3,810,689
<b>Cash Flows from Noncapital Financing Activities:</b>		
Collections of Taxes	\$ 9,393,717	\$ 8,869,305
Transfers to other Funds	(18,523,508)	(14,031,123)
Net Cash Provided by (Used for) Noncapital Financing Activities	\$ (9,129,791)	\$ (5,161,818)
<b>Cash Flows from Capital Financing Activities:</b>		
Net Equipment Expenditures	\$ (34,742)	\$ (12,397)
Net Cash Provided by (Used for) Capital Financing Activities	\$ (34,742)	\$ (12,397)
<b>Net increase in Cash and Cash Equivalents</b>	<b>\$ 449,207</b>	<b>\$ (1,363,526)</b>
<b>Cash or Cash Equivalents at Beginning of Year</b>	<b>902,235</b>	<b>2,265,761</b>
<b>Cash or Cash Equivalents at End of Year</b>	<b>\$ 1,351,442</b>	<b>\$ 902,235</b>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>		
Operating Income	\$ 14,776,193	\$ 14,693,469
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Prior Year Adjustments	\$ 244,571	\$ (41,621)
Depreciation	86,419	102,504
Taxes	(9,393,717)	(8,869,305)
Changes in Assets and Liabilities:		
Decrease (Increase) in Accounts Receivable	129,901	(155,724)
Decrease (Increase) in Inventories	5,073,140	(2,708,162)
Decrease (Increase) in Intangible Assets	0	5,500
Decrease (Increase) in Other Assets	977	5,706
Increase (Decrease) in Accounts Payable	(1,464,473)	980,174
Increase (Decrease) in Compensated Absences	23,079	(11,552)
Increase (Decrease) in Deferred Revenue	137,650	(190,300)
Total Adjustments	\$ (5,162,453)	\$ (10,882,780)
Net Cash Provided by (Used for) Operating Activities	\$ 9,613,740	\$ 3,810,689

See accompanying notes to financial statements



## **Department of Revenue**

### **Notes to Financial Statements**

**June 30, 1991**

#### **Summary of Significant Accounting Policies**

This summary of significant accounting policies of the Department of Revenue, as they pertain to the Liquor Enterprise Fund, is presented to assist the reader in understanding the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) except where noted otherwise and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared in accordance with GAAP as prescribed in the pronouncements of the Governmental Accounting Standards Board of the American Institute of Certified Public Accountants except where noted otherwise. The Liquor Enterprise Fund is a component unit of the State of Montana reporting entity.

#### **Basis of Accounting**

This financial report is prepared from the Statewide Budget and Accounting System (SBAS) which allows full accrual accounting for enterprise operations. "At the end of a fiscal year, all valid obligations against an appropriation are to be accrued as expenditures as provided by law." (Montana Operations Manual, 2-240-40) By law liquor must be paid for before it is taken from a store, no credit sales being allowed, so that all receipts are on the cash basis and are recorded in SBAS. All expenditures at fiscal year end are recorded on the accrual basis in SBAS.

#### **Prior Year Adjustments**

Prior year adjustments consist of corrections between accounting periods that have not been reported in current year operations. Early "cutoffs" in SBAS that do not allow input of complete information on a given year require correction of SBAS figures for the financial statements.



## Matching Revenues With Expenditures – Legal Compliance vs. GAAP Reporting

### Support Services

The legislature appropriates liquor enterprise funds to support divisions within the Department of Revenue. The appropriated amounts do not relate directly to the services performed for the Liquor Division by these support divisions. SBAS expenditure records demonstrate compliance with appropriation laws and there is no attempt in SBAS to relate expenditures with actual services rendered. Consequently the financial statements prepared from SBAS show expenditures in accordance with legal compliance. An analysis of services rendered by the various support divisions result in the following estimates of those actual support services rendered to the Liquor Division.

Support Division	1991			1990		
	Merchandising	Licensing	Total	Merchandising	Licensing	Total
Centralized Services	\$ 203,921	\$ 29,132	\$ 233,053	\$ 215,075	\$ 30,725	\$ 245,800
Director's Office	179,733	139,792	319,525	169,712	131,998	301,710
Investigation & Enf.	4,331	47,644	51,975	3,894	42,838	46,732
Data Processing	240,802	11,467	252,269	231,090	11,004	242,094
Total Costs	\$ 628,787	\$ 228,035	\$ 856,822	\$ 619,771	\$ 216,565	\$ 836,336

### Licensing Revenues of the Liquor Division

The Liquor Division is appropriated funds from the Liquor Enterprise Fund for administering a licensing program which produces considerable revenues that are deposited intact to the General Fund of the State of Montana. These revenues are shown in the following statement. All revenues have been deposited directly to the General Fund. All license renewal fees are due on June 30 and are for the following fiscal year. All license revenues are accounted for as revenues in the license year instead of when received. At June 30, 1991 \$1,025,250 in liquor license fees received were deferred to the following year. These are shown as deferred revenues in the General Fund of the State of Montana.

Type of License Revenue	1991	1990
Liquor Licenses	\$ 779,190	\$ 967,398
Beer Licenses	273,714	326,228
Wine Licenses	176,100	230,855
Liquor Distiller or Manufacturer Licenses	600	0
Wholesale Beer Licenses	13,600	19,100
Wholesale Wine Licenses	12,000	12,600
Brewer or Beer Importer Licenses	16,500	11,200
Winery or Wine Importer Licenses	5,251	3,600
New License Processing Fee	7,038	8,221
License Transfer and Processing Fee	41,773	36,289
Vendor Permits & Agent Registration Fees	3,400	3,600
Mortgage Fees – Add	2,855	2,430
Mortgage Fees – Remove	3,360	1,900
Fines	44,410	38,397
Total Licenses and Related Revenues	\$ 1,379,791	\$ 1,661,818



## Matching Revenues With Expenditures – (Continued)

### Proper Matching of Revenues and Expenditures

Using the above information and information from the financial statements, the proper matching of revenues and expenditures for the licensing and merchandising activities can be summarized as follows:

#### Licensing Operations

	1991	1990
Total Licenses and Related Revenues	\$ 1,379,791	\$ 1,661,818
Expenditures:		
Administration at 39.38%	\$ 119,288	\$ 93,178
Licensing Bureau	258,400	217,175
Support Divisions from Above:		
Centralized Services	29,132	30,725
Director's Office	139,792	131,998
Investigations & Enforcement Division	47,644	42,838
Data Processing Division	11,467	11,004
Total Expenditures Related to Licensing	605,723	526,918
Net Profits – Licensing Operations	\$ 774,068	\$ 1,134,900

#### Merchandising Operations

	1991	1990
Gross Income Less Taxes	\$ 10,295,509	\$ 10,270,519
Expenditures:		
Administration at 60.62%	\$ 183,628	\$ 143,434
Purchasing Bureau	103,889	107,272
Warehouse Bureau	305,170	291,995
Liquor Stores	4,117,794	3,998,898
Stores Bureau Administration	305,176	317,193
Depreciation	86,419	102,504
Support Divisions from Above:		
Centralized Services	203,921	215,075
Director's Office	179,733	169,712
Investigations & Enforcement Division	4,331	3,894
Data Processing Division	240,802	231,090
Total Expenditures Related to Merchandising	\$ 5,730,863	\$ 5,581,067
Net Profits – Merchandising Operations	\$ 4,564,646	\$ 4,689,452

Because records were not available in all instances, some of the above figures are estimates. For this reason the financial statements were prepared directly from SBAS. The Department of Revenue requested changes in the appropriations from the Liquor Enterprise Fund so that expenditures could be more properly matched with revenues. The legislature has changed amounts appropriated in an attempt to make them more equitable and now requires that license revenues be passed through the Enterprise Fund to achieve proper matching of revenues with expenses.



## Operating Transfers Out

Liquor excise tax revenues are required by law to be distributed monthly to the General Fund. Other liquor tax and license revenues and liquor profits are distributed either monthly or quarterly in accordance with legal requirements and the availability of cash in the Liquor Enterprise Fund. The amounts distributed are shown as operating transfers in the financial statements.

## Legislative Requirements Concerning Profits and Expense Limitations

The 1989 Legislature in House Bill No. 100 stated as follows:

"Liquor Division proprietary funds necessary to maintain adequate inventories of liquor and wine and to operate the state liquor operation are appropriated. During the 1991 biennium, the division shall attempt to return at least 10 % of net sales. Net sales are gross sales less discounts and all taxes collected. The division shall limit operational expenses of the liquor merchandising system to not more than 15 % of net sales. Operational expenses may not include product costs, freight charges, expenses allocable to other divisions, or licensing bureau expenses."

During the biennium ended June 30, 1991 the Department realized profits of \$8,165,031. This represented 11.56% of net sales as defined in House Bill No. 100.

Operating Expenses as defined above for the biennium ended June 30, 1991 amounted to 14.11% of net liquor sales for the year.

The following schedule shows calculations of percentages based on requirements of HB 100:

	1991	1990
Sales less Discounts	\$ 45,361,481	\$ 43,505,852
Less Taxes	9,393,717	8,869,305
"Net Sales" per HB 100	<u>\$ 35,967,764</u>	<u>\$ 34,636,547</u>
Profits	\$ 4,002,685	\$ 4,162,346
Percent of "Net Sales"	<u>11.13%</u>	<u>12.02%</u>
Biennial Percent of "Net Sales"		<u>11.56%</u>
Total Expenses	\$ 6,292,824	\$ 6,108,173
Less:		
Depreciation	86,419	102,504
Breakage, Shortages & Bad Checks	117,743	28,829
Audit Costs	8,370	26,979
Office of Legal Affairs	54,630	53,158
Data Processing	469,606	454,736
Investigations & Enforcement	280,454	280,319
Licensing Bureau Costs	258,400	217,175
Expense Adjustments per HB 100	<u>\$ 1,275,622</u>	<u>\$ 1,163,700</u>
Operating Expenses per HB 100	<u>\$ 5,017,202</u>	<u>\$ 4,944,473</u>
Percent of "Net Sales"	<u>13.95%</u>	<u>14.28%</u>
Biennial Percent of "Net Sales"		<u>14.11%</u>



## Inventories

The Liquor Division maintains a periodic inventory system for the liquor inventories in the state liquor warehouse and state liquor stores. The liquor inventories in this system are valued at the "most recent cost plus freight" basis. This method does not conform with generally accepted accounting principles which require the reporting of inventories at the lower of cost or market value. However, because price adjustments occur quarterly at August 1, November 1, February 1, and May 1, and two months of inventory turnover occur between May 1 and fiscal year end - June 30, the effects of such valuation method on the fiscal year end inventory are considered insignificant to the total value of the inventory.

During fiscal year ended June 30, 1991 inventory values decreased substantially due to the implementation of the bailment system. Under the bailment system inventory items are not purchased until withdrawn from the bailment merchandise on hand and sent to liquor stores.

## Leases

The Liquor Division had leases on 23 State Liquor Stores as of June 30, 1991. Most leases have been for five or ten year terms with five year renewal options. Current leases negotiated contain a termination clause allowing the Department to discontinue a lease, to permit either a conversion to an agency store or to eliminate a state store if funding is withdrawn. However, the majority of the store leases are long term obligations which bind the Department to payment of rental consideration for the full lease term. Lessors furnish and maintain the buildings and most fixtures. The leases are classified as operating leases. Lease costs were \$564,635 and \$575,832 for fiscal years 1991 and 1990 respectively. Lease rentals are recorded as expenditures over the lease term as they become payable. The current commitments under these leases provided for the following minimum lease payments:

<u>Year Ending June 30</u>	<u>Operating Leases</u>
1992	\$ 281,983
1993	108,795
1994	74,024
1995	59,277
1996	10,813
	<hr/>
	\$ 534,892

## Retirement Plans

The Department of Revenue participates in the Public Employee's Retirement System (PERS). The Liquor Division's contribution share for the fiscal years 1991 and 1990 was 6.417 percent of gross wages. The employee's contribution share was 6.15 percent of gross wages for both 1991 and 1990. Total retirement retirement plan expenses were \$124,959 and \$126,775 for fiscal years 1991 and 1990 respectively.

PERS provides retirement services to state employees and employees of contracting political subdivisions. Benefit eligibility is age 60 with at least 5 years of service; age 65 regardless of service; or 30 years of service regardless of age. Actuarially reduced benefits may be taken after 25 years of service or at age 50 with at least 5 years of service.

Because of the multi-employer nature of PERS, actuarial disclosures for Liquor Division employees only are not available. At June 30, 1990, the Public Employees' Retirement System was determined to be actuarially sound.



## General Fixed Assets and Depreciation

The Liquor Division's fixed assets are recorded in the State's Property Accountability and Management System (PAMS). PAMS includes all assets with a useful life of more than one year and a unit cost of \$200 or more. The following information regarding Liquor Division assets is from PAMS.

### Department of Revenue – Liquor Enterprise Fund

#### Statement of Fixed Assets

As of June 30, 1991

	<u>Balance June 30, 1991</u>
Building	\$ 1,736,218
Equipment	782,421
	<hr/>
Total	<u>\$ 2,518,639</u>

The state's liquor warehouse is located on Airport Road in Helena, Montana. This warehouse was occupied in February of 1978. House Bill No. 712 of the 1975 Legislative Session appropriated \$1,920,000 from the Long Range Building Program Account for the construction of the warehouse. The Long Range Building Program Account is financed by Cigarette Tax revenues and there is no outstanding indebtedness of the State directly related to the liquor warehouse. The amount expended on the liquor warehouse and equipment from this account is considered as contributed capital to the liquor enterprise and is reflected as such in these financial statements. Depreciation of the warehouse is included in operating expenses. A forty year useful life and the straight line method of depreciation is used.

Depreciation of the other Liquor Division assets is provided automatically by PAMS using various applicable useful lives applied on a straight line basis.



## Compensated Absences

Based on a calendar year employees can accumulate vacation leave up to twice the number of leave days earned annually. Sick Leave earned annually can be accumulated without limitation. Upon termination, the employee is paid at the most recent salary level all accumulated vacation leave and 25% of the accumulated sick leave. The liabilities associated with accumulated vacation and sick leave at fiscal year end are shown in the financial statements in accordance with GAAP.

Those liabilities are as follows:

	1991	1990
Vacation Leave	\$ 178,003	\$ 156,339
Sick Leave at 25%	80,668	78,270
Compensatory Time	1,190	2,173
	<u>\$ 259,861</u>	<u>\$ 236,782</u>

## Insurance

Most assets of the Liquor Division are protected under a Statewide Insurance Program administered by the Department of Administration. The Department's Liquor Warehouse is included in the State's "All-Risk" policy and all stock in the warehouse and the stores is self-insured by the state with insurance reserves being held by the Department of Administration.

All Liquor Division vehicles are covered under the Comprehensive Automobile Liability Policy obtained by the Department of Administration.

The Department is indemnified against losses due to dishonest acts of employees under the State's Blanket Public Employee's Faithful Performance Bond.

## Additional Information

The following schedules are presented as additional information to the financial statements and include some information from other state accounting entities. Although not necessary for an understanding of the statements of the Liquor Enterprise Fund, these schedules amplify information about that fund and include information about other revenues from the sale of alcoholic beverages in the state of Montana that are deposited directly in other accounting entities.



**Department of Revenue – Liquor Enterprise Fund**  
**Comparative Statement of Operating Expenses by Responsibility Center**  
**For the Years Ended June 30, 1991 and 1990**

	1991	1990
<b>Administration:</b>		
Salaries	\$ 146,855	\$ 123,107
Employee Benefits	33,290	25,992
Contracted Services	53,418	51,207
Supplies & Materials	25,122	11,897
Communications	7,273	5,724
Travel	6,540	6,815
Rent	16,116	3,161
Utilities	0	0
Repairs & Maintenance	14,242	8,379
Other Expenses	60	330
	<u>\$ 302,916</u>	<u>\$ 236,612</u>
 <b>Licensing Bureau:</b>		
Salaries	\$ 141,928	\$ 125,807
Employee Benefits	34,351	29,684
Contracted Services	59,810	38,118
Supplies & Materials	7,150	8,270
Communications	12,802	13,449
Travel	424	1,024
Rent	0	0
Utilities	0	0
Repairs & Maintenance	707	140
Other Expenses	1,228	683
	<u>\$ 258,400</u>	<u>\$ 217,175</u>
 <b>Purchasing Bureau:</b>		
Salaries	\$ 75,226	\$ 78,519
Employee Benefits	17,931	18,290
Contracted Services	4,182	2,198
Supplies & Materials	1,855	2,271
Communications	4,409	5,226
Travel	0	375
Rent	0	0
Utilities	0	0
Repairs & Maintenance	36	132
Other Expenses	250	261
	<u>\$ 103,889</u>	<u>\$ 107,272</u>

Schedule continued on next page



**Department of Revenue – Liquor Enterprise Funds**  
**Comparative Statement of Operating Expenses by Responsibility Center (continued)**  
**For the Years Ended June 30, 1991 and 1990**

	1991	1990
<b>Warehouse Bureau:</b>		
Salaries	\$ 191,362	\$ 185,978
Employee Benefits	56,427	54,999
Contracted Services	8,555	4,921
Supplies & Materials	4,426	4,474
Communications	4,389	4,028
Travel	0	117
Rent	3	325
Utilities	36,190	32,335
Repairs & Maintenance	3,318	3,131
Other Expenses	500	1,237
	<u>\$ 305,170</u>	<u>\$ 291,545</u>
<b>Liquor Stores:</b>		
Salaries	\$ 1,390,359	\$ 1,481,498
Employee Benefits	415,638	426,138
Contracted Services	1,458,947	1,345,545
Supplies & Materials	27,282	24,067
Communications	22,506	23,204
Travel	570	47
Rent	565,035	588,380
Utilities	75,053	72,724
Repairs & Maintenance	42,274	33,132
Other Expenses	2,387	4,164
Breakage, Shortages, & Bad Chks.	117,743	28,829
	<u>\$ 4,117,794</u>	<u>\$ 4,027,728</u>
<b>Stores Bureau Administration:</b>		
Salaries	\$ 155,150	\$ 148,423
Employee Benefits	34,454	34,629
Contracted Services	15,942	18,912
Supplies & Materials	26,499	29,765
Communications	61,970	63,354
Travel	6,541	10,850
Rent	30	184
Utilities	(423)	(145)
Repairs & Maintenance	4,133	3,010
Other Expenses	880	1,163
	<u>\$ 305,176</u>	<u>\$ 310,145</u>
<b>Expenses Not Allocated Above:</b>		
Depreciation Expense	\$ 86,419	\$ 102,504
Audit Costs	8,370	26,979
Office of Legal Affairs	54,630	53,158
Data Processing Division Expenses	469,606	454,736
Investigations & Enforcement Costs	280,454	280,319
	<u>\$ 899,479</u>	<u>\$ 917,696</u>
<b>Total Expenditures From Liquor Enterprise Fund</b>	<u><u>\$ 6,292,824</u></u>	<u><u>\$ 6,108,173</u></u>



**Department of Revenue – Liquor Enterprise Fund**  
**Comparative Report of Sales by Liquor Stores**  
**Fiscal Years Ended June 30, 1991 and June 30, 1990**

Store No.	Location	1991	1990	Store No.	Location	1991	1990
167	Absarokee	\$ 108,165	197,083	85	Darby	\$ 0	86,341
138	Alberton	63,246	55,339	11	Deer Lodge	135,179	266,900
14 *	Anaconda	693,694	627,424	32	Dillon	490,605	490,360
84	Arlene	54,132	70,540	68	Drummond	55,754	51,136
88	Ashland	9,292	8,802	131	Dupuyer	28,647	30,505
81	Augusta	60,284	64,073	113	Dutton	45,248	42,492
182	Bainville	0	27,689	191	East Glacier	64,440	69,018
42	Baker	137,450	132,873	83	East Helena	334,760	278,770
76	Belgrade	244,182	214,146	41	Ekalaka	42,552	37,038
63	Belt	65,843	66,337	60	Ennis	222,833	208,758
179	Big Fork	481,518	470,156	69	Eureka	291,020	277,515
87	Big Sandy	68,461	76,066	67	Evergreen	311,180	293,453
190	Big Sky	311,568	87,847	130	Fairfield	67,289	68,303
17	Big Timber	204,505	192,768	23	Forsyth	348,613	337,016
3 *	Billings	2,192,719	2,148,856	31	Fort Benton	142,340	126,782
4 *	Billings	2,256,847	2,025,555	75	Frenchtown	39,535	282,512
196 *	Billings	1,386,524	1,501,298	58	Gardiner	0	47,276
56	Boulder	142,347	135,319	156	Geyser	15,176	14,871
9 *	Bozeman	1,273,959	1,309,063	24 *	Glasgow	376,871	343,323
193 *	Bozeman	1,082,850	1,015,130	21 *	Glendive	404,748	396,553
91	Bridger	58,300	55,201	139 *	Great Falls	1,586,240	1,447,210
40	Broadus	84,599	103,169	140 *	Great Falls	816,860	934,264
189 *	Browning	348,250	347,292	141 *	Great Falls	1,877,560	1,672,217
2 *	Butte	654,671	717,878	18	Hamilton	712,739	572,181
116 *	Butte	1,315,570	1,238,577	37	Hardin	145,907	0
79	Cascade	103,914	107,208	98	Harlem	120,100	121,742
28	Chinook	177,598	171,092	38	Harlowton	85,296	124,502
34	Choteau	104,811	110,859	28 *	Havre	979,097	930,343
47	Circle	52,929	51,995	1 *	Helena	1,625,341	1,206,929
73	Columbia Falls	336,534	366,486	197	Helena	588,925	1,054,567
16	Columbus	139,316	68,689	61	Hot Springs	46,794	51,145
33	Conrad	207,277	186,545	10	Hysham	37,417	35,257
45 *	Cut Bank	366,972	340,925	188	Jackson	11,516	9,126

\* Denotes State Employee Operated Stores

Schedule continued on next page



**Department of Revenue – Liquor Enterprise Fund**  
**Comparative Report of Sales by Liquor Stores**  
**Fiscal Years Ended June 30, 1991 and June 30, 1990**

Store No.	Location	1991	1990	Store No.	Location	1991	1990
46	Jordan	\$ 52,265	\$ 38,500	105	Sheridan	\$ 132,608	\$ 140,615
12	* Kalispell	1,319,096	1,258,743	50	Sidney	411,544	404,725
195	* Kalispell	818,346	730,917	74	St. Ignatius	139,860	119,321
111	Kevin	63,708	49,119	185	St. Regis	87,369	152,299
65	* Laurel	358,887	348,150	43	Stanford	90,256	94,494
15	* Lewistown	667,869	600,248	115	Stevensville	102,995	95,188
6	* Libby	500,641	524,129	99	Stockett	100,857	117,071
82	Lima	60,379	51,675	30	Superior	144,452	96,030
112	Lincoln	169,603	182,654	20	Terry	50,442	53,447
8	* Livingston	800,283	721,773	7	Thompson Falls	184,519	169,199
192	Lolo	574,005	469,190	72	Three Forks	62,152	105,223
22	Malta	268,121	267,057	49	Townsend	174,521	160,987
121	Manhattan	0	19,310	70	Troy	259,214	223,977
62	Martin City	274,358	246,614	77	Twin Bridges	57,895	63,603
66	Martinsdale	37,100	23,964	78	Valier	56,817	58,517
90	Medicine Lake	60,528	53,618	172	Victor	361,962	354,203
13	* Miles City	666,863	652,177	137	Walkerville	427,665	379,245
170	* Missoula	1,467,092	1,392,850	59	West Yellowstone	209,195	269,720
171	* Missoula	2,429,888	2,080,380	93	Westby	17,933	3,594
95	Nashua	49,858	39,096	36	White Sulphur Spr.	107,504	83,420
129	Noxon	41,043	33,616	64	* Whitefish	1,028,686	879,193
25	Philipsburg	98,326	107,073	104	Whitehall	129,573	140,945
108	Plains	166,621	152,652	117	Wilsall	47,314	47,011
53	Plentywood	327,631	307,778	160	Winifred	9,104	34,746
54	* Polson	597,641	554,297	39	Winnett	27,966	30,393
100	* Poplar	252,612	232,762	71	Wisdom	28,766	24,669
27	* Red Lodge	385,260	357,246	52	Wolf Point	291,287	290,992
101	Ronan	315,823	310,269	118	Worden	124,122	118,695
44	Roundup	140,488	140,091	199	Wrhse Sls & Tran	0	225
103	Saco	55,182	51,681				
51	Scobey	140,821	133,930				
122	Seeley Lake	216,479	184,089				
29	Shelby	279,177	277,772				
				Totals		\$ 45,361,481	\$ 43,505,852

\* Denotes State Employee Operated Stores



**Department of Revenue – Liquor Enterprise Fund**  
**Schedule of Liquor and Wine Sales and Population by County**  
**July 1, 1990 through June 30, 1991**

County	Population by County 1990	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Beaverhead	8,424	32	Dillon	\$ 489,765	\$ 840	\$ 490,605	1.08%
		71	Wisdom	27,704	1,062	28,766	0.06%
		82	Lima	60,303	76	60,379	0.13%
		188	Jackson	10,767	749	11,516	0.03%
				<u>\$ 588,539</u>	<u>\$ 2,727</u>	<u>\$ 591,266</u>	1.30%
Big Horn	11,337	37	Hardin	\$ 145,812	\$ 95	\$ 145,907	0.32%
				<u>\$ 145,812</u>	<u>\$ 95</u>	<u>\$ 145,907</u>	0.32%
Blaine	6,728	28	Chinook	\$ 174,358	\$ 3,240	\$ 177,598	0.39%
		98	Harlem	120,086	14	120,100	0.26%
				<u>\$ 294,444</u>	<u>\$ 3,254</u>	<u>\$ 297,698</u>	0.66%
Broadwater	3,318	49	Townsend	\$ 171,329	\$ 3,192	\$ 174,521	0.38%
				<u>\$ 171,329</u>	<u>\$ 3,192</u>	<u>\$ 174,521</u>	0.38%
Carbon	8,080	27	* Red Lodge	\$ 375,953	\$ 9,307	\$ 385,260	0.85%
		91	Bridger	58,240	60	58,300	0.13%
				<u>\$ 434,193</u>	<u>\$ 9,367</u>	<u>\$ 443,560</u>	0.98%
Carter	1,503	41	Ekalaka	\$ 41,716	\$ 836	\$ 42,552	0.09%
				<u>\$ 41,716</u>	<u>\$ 836</u>	<u>\$ 42,552</u>	0.09%
Cascade	77,691	63	Belt	\$ 65,825	\$ 18	\$ 65,843	0.15%
		79	Cascade	103,900	14	103,914	0.23%
		99	Stockett	100,857	0	100,857	0.22%
		139	* Great Falls	1,547,929	38,311	1,586,240	3.50%
		140	* Great Falls	799,357	17,503	816,860	1.80%
		141	* Great Falls	1,860,039	17,521	1,877,560	4.14%
				<u>\$ 4,477,907</u>	<u>\$ 73,367</u>	<u>\$ 4,551,274</u>	10.03%
Chouteau	5,452	31	Fort Benton	\$ 142,193	\$ 147	\$ 142,340	0.31%
		97	Big Sandy	68,433	28	68,461	0.15%
				<u>\$ 210,626</u>	<u>\$ 175</u>	<u>\$ 210,801</u>	0.46%

\* Denotes State Employee Operated Stores

Schedule continued on next page



**Department of Revenue – Liquor Enterprise Fund**  
**Schedule of Liquor and Wine Sales and Population by County**  
**July 1, 1990 through June 30, 1991**

County	Population by County 1990	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Custer	11,697	13	* Miles City	\$ 656,702	\$ 10,161	\$ 666,863	1.47%
				\$ 656,702	\$ 10,161	\$ 666,863	1.47%
Daniels	2,266	51	Scobey	\$ 137,733	\$ 3,088	\$ 140,821	0.31%
				\$ 137,733	\$ 3,088	\$ 140,821	0.31%
Dawson	9,505	21	* Glendive	\$ 397,385	\$ 7,363	\$ 404,748	0.89%
				\$ 397,385	\$ 7,363	\$ 404,748	0.89%
Deer Lodge	10,278	14	* Anaconda	\$ 677,984	\$ 15,710	\$ 693,694	1.53%
				\$ 677,984	\$ 15,710	\$ 693,694	1.53%
Fallon	3,103	42	Baker	\$ 136,204	\$ 1,246	\$ 137,450	0.30%
				\$ 136,204	\$ 1,246	\$ 137,450	0.30%
Fergus	12,083	15	* Lewistown	\$ 660,865	\$ 7,004	\$ 667,869	1.47%
		160	Winifred	9,094	10	9,104	0.02%
				\$ 669,959	\$ 7,014	\$ 676,973	1.49%
Flathead	59,218	12	* Kalispell	\$ 1,296,834	\$ 22,262	\$ 1,319,096	2.91%
		62	Martin City	271,837	2,521	274,358	0.60%
		64	* Whitefish	1,016,273	12,413	1,028,686	2.27%
		67	Evergreen	309,634	1,546	311,180	0.69%
		73	Columbia Falls	334,177	2,357	336,534	0.74%
		179	Big Fork	480,414	1,104	481,518	1.06%
		195	* Kalispell	810,714	7,632	818,346	1.80%
				\$ 4,519,883	\$ 49,835	\$ 4,569,718	10.07%
Gallatin	50,463	9	* Bozeman	\$ 1,242,048	\$ 31,911	\$ 1,273,959	2.81%
		59	West Yellowstone	208,946	249	209,195	0.46%
		72	Three Forks	60,462	1,690	62,152	0.14%
		76	Belgrade	240,813	3,369	244,182	0.54%
		121	Manhattan	0	0	0	0.00%
		190	Big Sky	310,031	1,537	311,568	0.69%
		193	* Bozeman	1,060,985	21,865	1,082,850	2.39%
				\$ 3,123,285	\$ 60,621	\$ 3,183,906	7.02%

\* Denotes State Employee Operated Stores

Schedule continued on next page



**Department of Revenue – Liquor Enterprise Fund**  
**Schedule of Liquor and Wine Sales and Population by County**  
**July 1, 1990 through June 30, 1991**

County	Population by County 1990	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Garfield	1,589	46	Jordan	\$ 52,162	\$ 103	\$ 52,265	0.12%
				\$ 52,162	\$ 103	\$ 52,265	0.12%
Glacier	12,121	45	* Cut Bank	\$ 361,905	\$ 5,067	\$ 366,972	0.81%
		189	* Browning	346,324	1,926	348,250	0.77%
		191	East Glacier	64,257	183	64,440	0.14%
				\$ 772,486	\$ 7,176	\$ 779,662	1.72%
Golden Valley	912	-----No State Liquor Store in Golden Valley County-----					
Granite	2,548	25	Philipsburg	\$ 96,459	\$ 1,867	\$ 98,326	0.22%
		68	Drummond	54,725	1,029	55,754	0.12%
				\$ 151,184	\$ 2,896	\$ 154,080	0.34%
Hill	17,654	26	* Havre	\$ 968,219	\$ 10,878	\$ 979,097	2.16%
				\$ 968,219	\$ 10,878	\$ 979,097	2.16%
Jefferson	7,939	56	Boulder	\$ 139,950	\$ 2,397	\$ 142,347	0.31%
		104	Whitehall	128,440	1,133	129,573	0.29%
				\$ 268,390	\$ 3,530	\$ 271,920	0.60%
Judith Basin	2,282	43	Stanford	\$ 90,187	\$ 69	\$ 90,256	0.20%
		156	Geyser	14,877	299	15,176	0.03%
				\$ 105,064	\$ 368	\$ 105,432	0.23%
Lake	21,041	54	* Polson	\$ 587,102	\$ 10,539	\$ 597,641	1.32%
		74	St. Ignatius	138,155	1,705	139,860	0.31%
		84	Arlee	53,881	251	54,132	0.12%
		101	Ronan	313,345	2,478	315,823	0.70%
				\$ 1,092,483	\$ 14,973	\$ 1,107,456	2.44%
Lewis & Clark	47,495	1	* Helena	\$ 1,602,182	\$ 23,159	\$ 1,625,341	3.58%
		81	Augusta	60,134	150	60,284	0.13%
		83	East Helena	334,346	414	334,760	0.74%
		112	Lincoln	165,952	3,651	169,603	0.37%
		197	Helena	588,655	270	588,925	1.30%
		199	Whrse Sales & Trnsfrs	0	0	0	0.00%
				\$ 2,751,269	\$ 27,644	\$ 2,778,913	6.13%

\* Denotes State Employee Operated Stores

Schedule continued on next page



**Department of Revenue – Liquor Enterprise Fund**  
**Schedule of Liquor and Wine Sales and Population by County**  
**July 1, 1990 through June 30, 1991**

County	Population by County 1990	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Liberty	2,295	-----No State Liquor Store in Liberty County-----					
Lincoln	17,481	6	* Libby	\$ 494,545	\$ 6,096	\$ 500,641	1.10%
		69	Eureka	287,681	3,339	291,020	0.64%
		70	Troy	258,309	905	259,214	0.57%
				\$ 1,040,535	\$ 10,340	\$ 1,050,875	2.32%
Madison	5,989	60	Ennis	\$ 222,306	\$ 527	\$ 222,833	0.49%
		77	Twin Bridges	57,469	426	57,895	0.13%
		105	Sheridan	127,624	4,984	132,608	0.29%
				\$ 407,399	\$ 5,937	\$ 413,336	0.91%
McCone	2,276	47	Circle	\$ 52,340	\$ 589	\$ 52,929	0.12%
				\$ 52,340	\$ 589	\$ 52,929	0.12%
Meagher	1,819	36	White Sulphur Springs	\$ 106,065	\$ 1,439	\$ 107,504	0.24%
		66	Martinsdale	37,040	60	37,100	0.08%
				\$ 143,105	\$ 1,499	\$ 144,604	0.32%
Mineral	3,315	30	Superior	\$ 144,452	\$ 0	\$ 144,452	0.32%
		138	Alberton	61,202	2,044	63,246	0.14%
		185	St. Regis	86,643	726	87,369	0.19%
				\$ 292,297	\$ 2,770	\$ 295,067	0.65%
Missoula	78,687	75	Frenchtown	\$ 39,454	\$ 81	\$ 39,535	0.09%
		122	Seeley Lake	212,697	3,782	216,479	0.48%
		170	* Missoula	1,451,888	15,204	1,467,092	3.23%
		171	* Missoula	2,413,552	16,336	2,429,888	5.36%
		192	Lolo	570,655	3,350	574,005	1.27%
				\$ 4,688,246	\$ 38,753	\$ 4,726,999	10.42%
Musselshell	4,106	44	Roundup	\$ 138,743	\$ 1,745	\$ 140,488	0.31%
				\$ 138,743	\$ 1,745	\$ 140,488	0.31%
Park	14,562	8	* Livingston	\$ 787,411	\$ 12,872	\$ 800,283	1.76%
		58	Gardiner	0	0	0	0.00%
		117	Wilsall	47,314	0	47,314	0.10%
				\$ 834,725	\$ 12,872	\$ 847,597	1.87%

\* Denotes State Employee Operated Stores

Schedule continued on next page

**Department of Revenue – Liquor Enterprise Fund**  
**Schedule of Liquor and Wine Sales and Population by County**  
**July 1, 1990 through June 30, 1991**

County	Population by County 1990	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Petroleum	519	39	Winnett	\$ 27,422	\$ 544	\$ 27,966	0.06%
				\$ 27,422	\$ 544	\$ 27,966	0.06%
Phillips	5,163	22 103	Malta Saco	\$ 262,618	\$ 5,503	\$ 268,121	0.59%
				53,879	1,303	55,182	0.12%
				\$ 316,497	\$ 6,806	\$ 323,303	0.71%
Pondera	6,433	33 78 131	Conrad Valier Dupuyer	\$ 203,196	\$ 4,081	\$ 207,277	0.46%
				56,637	180	56,817	0.13%
				28,312	335	28,647	0.06%
				\$ 288,145	\$ 4,596	\$ 292,741	0.65%
Powder River	2,090	40	Broadus	\$ 84,227	\$ 372	\$ 84,599	0.19%
				\$ 84,227	\$ 372	\$ 84,599	0.19%
Powell	6,620	11	Deer Lodge	\$ 134,311	\$ 868	\$ 135,179	0.30%
				\$ 134,311	\$ 868	\$ 135,179	0.30%
Prairie	1,383	20	Terry	\$ 48,543	\$ 1,899	\$ 50,442	0.11%
				\$ 48,543	\$ 1,899	\$ 50,442	0.11%
Ravalli	25,010	18 85 115 172	Hamilton Darby Stevensville Victor	\$ 711,343	\$ 1,396	\$ 712,739	1.57%
				0	0	0	0.00%
				102,038	957	102,995	0.23%
				361,226	736	361,962	0.80%
				\$ 1,174,607	\$ 3,089	\$ 1,177,696	2.60%
Richland	10,716	50	Sidney	\$ 404,840	\$ 6,704	\$ 411,544	0.91%
				\$ 404,840	\$ 6,704	\$ 411,544	0.91%
Roosevelt	10,999	52 100 182	Wolf Point Poplar Bainville	\$ 291,024	\$ 263	\$ 291,287	0.64%
				249,614	2,998	252,612	0.56%
				0	0	0	0.00%
				\$ 540,638	\$ 3,261	\$ 543,899	1.20%

\* Denotes State Employee Operated Stores

Schedule continued on next page



**Department of Revenue – Liquor Enterprise Fund**  
**Schedule of Liquor and Wine Sales and Population by County**  
**July 1, 1990 through June 30, 1991**

County	Population by County 1990	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Rosebud	10,505	23	Forsyth	\$ 340,263	\$ 8,350	\$ 348,613	0.77%
		88	Ashland	9,271	21	9,292	0.02%
				<hr/> \$ 349,534	<hr/> \$ 8,371	<hr/> \$ 357,905	0.79%
Sanders	8,669	7	Thompson Falls	\$ 183,451	\$ 1,068	\$ 184,519	0.41%
		61	Hot Springs	46,640	154	46,794	0.10%
		108	Plains	164,843	1,778	166,621	0.37%
		129	Noxon	40,561	482	41,043	0.09%
				<hr/> \$ 435,495	<hr/> \$ 3,482	<hr/> \$ 438,977	0.97%
Sheridan	4,732	53	Plentywood	\$ 327,274	\$ 357	\$ 327,631	0.72%
		90	Medicine Lake	60,304	224	60,528	0.13%
		93	Westby	17,782	151	17,933	0.04%
				<hr/> \$ 405,360	<hr/> \$ 732	<hr/> \$ 406,092	0.90%
Silver Bow	33,941	2 *	Butte	\$ 644,095	\$ 10,576	\$ 654,671	1.44%
		116 *	Butte	1,296,812	18,758	1,315,570	2.90%
		137	Walkerville	427,303	362	427,665	0.94%
				<hr/> \$ 2,368,210	<hr/> \$ 29,696	<hr/> \$ 2,397,906	5.29%
Stillwater	6,536	16	Columbus	\$ 139,085	\$ 231	\$ 139,316	0.31%
		167	Absarokee	105,095	3,070	108,165	0.24%
				<hr/> \$ 244,180	<hr/> \$ 3,301	<hr/> \$ 247,481	0.55%
Sweetgrass	3,154	17	Big Timber	\$ 194,645	\$ 9,860	\$ 204,505	0.45%
				<hr/> \$ 194,645	<hr/> \$ 9,860	<hr/> \$ 204,505	0.45%
Teton	6,271	34	Choteau	\$ 102,581	\$ 2,230	\$ 104,811	0.23%
		113	Dutton	45,237	11	45,248	0.10%
		130	Fairfield	67,008	281	67,289	0.15%
				<hr/> \$ 214,826	<hr/> \$ 2,522	<hr/> \$ 217,348	0.48%
Toole	5,046	29	Shelby	\$ 275,720	\$ 3,457	\$ 279,177	0.62%
		111	Kevin	63,413	295	63,708	0.14%
				<hr/> \$ 339,133	<hr/> \$ 3,752	<hr/> \$ 342,885	0.76%

\* Denotes State Employee Operated Stores

Schedule continued on next page

**Department of Revenue – Liquor Enterprise Fund**  
**Schedule of Liquor and Wine Sales and Population by County**  
**July 1, 1990 through June 30, 1991**

County	Population by County 1990	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Treasure	874	10	Hysham	\$ 37,349	\$ 68	\$ 37,417	0.08%
				\$ 37,349	\$ 68	\$ 37,417	0.08%
Valley	8,239	24	* Glasgow	\$ 371,194	\$ 5,677	\$ 376,871	0.83%
		95	Nashua	49,841	17	49,858	0.11%
				\$ 421,035	\$ 5,694	\$ 426,729	0.94%
Wheatland	2,246	38	Harlowton	\$ 83,923	\$ 1,373	\$ 85,296	0.19%
				\$ 83,923	\$ 1,373	\$ 85,296	0.19%
Wibaux	1,191	-----No State Liquor Store in Wibaux County-----					
Yellowstone	113,419	3	* Billings	\$ 2,129,580	\$ 63,139	\$ 2,192,719	4.83%
		4	* Billings	2,245,660	11,187	2,256,847	4.98%
		65	* Laurel	354,655	4,232	358,887	0.79%
		118	Worden	123,795	327	124,122	0.27%
		196	* Billings	1,363,413	23,111	1,386,524	3.06%
				\$ 6,217,103	\$ 101,996	\$ 6,319,099	13.93%
Totals	<u>799,013</u>			<u>\$44,772,371</u>	<u>\$ 589,110</u>	<u>\$45,361,481</u>	<u>100.00%</u>

\* Denotes State Employee Operated Stores



# Montana Department of Revenue – Liquor, Wine, and Beer Tax Revenues

## Comparative Report of Tax Revenues

For the Years Ended June 30, 1991 and 1990

	1991	1990
Liquor Excise Taxes	\$ 5,762,568	\$ 5,434,746
Liquor License Taxes	3,601,605	3,396,716
▪ Beer Taxes	3,089,077	3,028,991
Wine Taxes – Department	29,544	37,843
▪ Wine Taxes – Distributors	1,329,090	1,365,849
Total Tax Revenues From Liquor Operations	<u>\$ 13,811,884</u>	<u>\$ 13,264,145</u>

- Beer taxes and the wine taxes collected from distributors are deposited directly to the accounting entities for which they are collected and do not pass through the Liquor Enterprise Account.

**Montana Department of Revenue**  
**Source and Distribution of All Alcoholic Beverage Revenues**  
**For the Years Ended June 30, 1991 and 1990**

1991			
	State		City and County
	Earmarked Fund	General Fund	General Fund
Liquor Profits		\$ 7,750,000	
Liquor Excise Taxes		5,762,568	
Liquor License Taxes	\$ 2,359,051		\$ 1,242,554
Beer Taxes	718,390	1,293,102	1,077,585
Wine Taxes	419,673	805,127	133,852
Licensing Revenues		1,379,791	
Totals	\$ 3,497,114	\$ 16,990,588	\$ 2,453,991

1990			
	State		City and County
	Earmarked Fund	General Fund	General Fund
Liquor Profits		\$ 3,500,000	
Liquor Excise Taxes		5,434,746	
Liquor License Taxes	\$ 2,224,849		\$ 1,171,867
Beer Taxes	704,417	1,267,950	1,056,625
Wine Taxes	433,585	831,817	138,290
Licensing Revenues		1,661,818	
Totals	\$ 3,362,850	\$ 12,696,331	\$ 2,366,781

**Montana Department of Revenue**  
**10 - Year History of All Alcoholic Beverage Revenues**

	Liquor Operations Net Profit	Liquor Excise Taxes	Liquor License Taxes	Beer Taxes	Wine Taxes	Licensing Revenues	Total Revenues
1981-82	\$ 5,681,187	\$ 6,581,478	\$ 4,113,423	\$ 3,279,701	\$ 887,797	\$ 1,475,390	\$ 22,018,976
1982-83	5,010,213	6,554,828	4,096,768	3,294,412	1,118,998	1,357,263	21,432,482
1983-84	5,408,943	6,415,784	4,006,857	3,211,297	1,131,131	1,545,252	21,719,264
1984-85	4,540,660	5,935,058	3,707,794	3,083,163	1,132,060	1,445,442	19,844,177
1985-86	4,408,188	5,833,106	3,645,692	3,105,743	1,558,355	1,547,927	20,099,011
1986-87	3,850,811	5,589,174	3,490,356	3,060,956	1,657,782	1,540,138	19,189,217
1987-88	3,785,922	5,322,934	3,323,773	2,997,015	1,569,140	1,610,907	18,609,691
1988-89	3,489,483	5,438,423	3,399,014	3,000,273	1,452,851	1,511,520	18,291,564
1989-90	4,162,346	5,434,746	3,396,716	3,028,991	1,403,692	1,661,818	19,088,309
1990-91	4,002,685	5,762,568	3,601,605	3,089,077	1,358,652	1,379,791	19,194,378



**Montana Department of Revenue**  
**Liquor, Wine and Beer Tax Rates & Distribution Information**

Liquor Taxes	Wine Taxes	Beer Taxes	Effective
<b>Total 26%</b>	<b>Total \$.27 per liter</b>	<b>Total \$4.30 Per Barrel</b>	
16% Excise Tax to State Gen. Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties* 30.0% To Cities and Towns**  * Based on sales by liquor stores in each county adjusted for out-of-county sales. ** Based on sales to retail liquor dealers in each town. Restrictions: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.	\$.16 per liter to State Gen. Fund \$.0834 per liter to State Institutions Earmarked Revenue Account \$.0133 per liter to Counties* \$.0133 per liter to Cities and Towns**  * Based on Relative Populations ** Based on Relative Populations  Restrictions: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.	\$1.80 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel To State Institutions Special Revenue Account  * Based on Relative Populations of all incorporated cities and towns.  Restrictions: Cities and Towns must use their monies for state purposes such as law enforcement, maintenance of the transportation system and public health.	7-1-85  to  Current
<b>Total 26%</b>	<b>Total \$.20 per liter</b>	<b>Total \$4.00 Per Barrel</b>	
16% Excise Tax to State Gen. Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties 30.0% To Cities and Towns	\$.16 per liter to State Gen. Fund \$.0133 per liter to State Institutions Special Revenue Account \$.0133 per liter to Counties* \$.0133 per liter to Cities and Towns**  Wine Taxes on sales by the Dept. were distributed 100% to the general fund until 10-1-81, then as above.	\$1.50 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel to State Institutions Special Revenue Account	7-1-79  to  6-30-85
<b>Total 26%</b>		<b>Total \$4.00 Per Barrel</b>	
16% Excise Tax to State Gen. Fund 10% License Tax as follows: 33.3% To State Institutions Earmarked Revenue Acct. 33.3% To Counties 33.3% To Cities and Towns*  * Based on liquor store sales in each town until AG's opinion (10-1-77) then based on sales to retail liquor dealers in each town.	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	\$1.50 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel to State Institutions Special Revenue Account	7-1-77  to  6-30-79
<b>Total 21%</b>		<b>Total \$3.25 Per Barrel</b>	
16% Excise Tax to State Gen. Fund 5% License Tax as follows: 20% To State General Fund 20% To Counties 60% To Cities and Towns	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	\$1.50 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns \$.25 per barrel to State Gen. Fund	7-1-74  to  6-30-77
<b>Total 20%</b>		<b>Total \$3.00 Per Barrel</b>	
16% Excise Tax to State Gen. Fund 4% License Tax as follows: 25% To Counties 75% To Cities and Towns  Note: Since 7-1-57 there has been no change in these taxes except for an amendment in 1969 which required the out-of-county adjustment for the distribution to the counties.	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	\$1.50 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns  Additional Note: The cities and towns share was established temporarily in 1969 and made permanent in 1971. Prior to that only \$1.50 tax applied, all for the general fund.	7-1-69  to  6-30-74



**Distribution of Alcoholic Beverage Taxes To Cities & Towns (by city)**  
**For Fiscal Years Ended June 30, 1991 & 1990**

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY91	FY90	FY91	FY90	FY91	FY90	FY91	FY90
Mineral	Alberton	56	58	886	888	2,294	2,293	3,236	3,239
Deer Lodge	Anaconda	1,752	1,978	28,149	30,195	13,883	13,791	43,784	45,964
Roosevelt	Bainville	32	39	512	591	189	230	733	860
Fallon	Baker	322	372	5,165	5,678	3,198	3,166	8,685	9,216
Carbon	Bearcreek	6	10	122	147	0	0	128	157
Gallatin	Belgrade	430	369	6,908	5,634	5,630	4,713	12,968	10,716
Cascade	Belt	68	130	1,104	1,990	1,512	1,564	2,684	3,684
Chouteau	Big Sandy	121	132	1,937	2,014	1,756	1,620	3,814	3,766
Sweetgrass	Big Timber	248	267	3,988	4,076	4,390	4,454	8,626	8,797
Yellowstone	Billings	11,162	10,553	179,381	161,127	138,763	118,865	329,306	290,545
Jefferson	Boulder	211	228	3,386	3,475	3,276	3,134	6,873	6,837
Gallatin	Bozeman	3,364	3,419	54,093	52,211	53,266	46,520	110,723	102,150
Carbon	Bridger	107	114	1,737	1,746	521	473	2,365	2,333
Powder River	Broadus	99	112	1,587	1,717	1,532	1,275	3,218	3,104
Yellowstone	Broadview	18	19	307	288	114	144	439	451
Roosevelt	Brockton	57	59	905	901	200	234	1,162	1,194
Glacier	Browning	183	194	2,937	2,957	8,444	9,947	11,564	13,098
Silver Bow	Butte	5,396	5,878	86,758	89,744	53,270	49,764	145,424	145,386
Cascade	Cascade	115	122	1,842	1,864	1,936	1,559	3,893	3,545
Liberty	Chester	145	152	2,333	2,323	1,163	1,204	3,641	3,679
Blaine	Chinook	242	262	3,898	4,004	4,171	3,789	8,311	8,055
Teton	Choteau	270	284	4,337	4,337	2,579	2,641	7,186	7,262
McCone	Circle	133	147	2,139	2,245	1,432	1,241	3,704	3,633
Park	Clyde Park	44	45	691	683	399	533	1,134	1,261
Flathead	Columbia Falls	461	492	7,426	7,506	12,387	12,154	20,274	20,152
Stillwater	Columbus	228	227	3,668	3,470	6,656	6,242	10,552	9,939
Pondera	Conrad	455	486	7,320	7,415	5,225	4,657	13,000	12,558
Roosevelt	Culbertson	130	140	2,069	2,139	517	539	2,716	2,818
Glacier	Cut Bank	536	583	8,628	8,895	10,078	9,399	19,242	18,877
Ravalli	Darby	91	92	1,470	1,401	1,548	2,944	3,109	4,437
Powell	Deer Lodge	568	635	9,129	9,704	5,604	7,128	15,301	17,467
Fergus	Denton	55	56	865	858	215	195	1,135	1,109
Beaverhead	Dillon	606	628	9,747	9,591	12,911	11,631	23,264	21,850
Phillips	Dodson	21	25	363	380	289	254	673	659
Granite	Drummond	53	65	848	999	1,424	1,364	2,325	2,428
Teton	Dutton	56	57	915	865	947	1,213	1,918	2,135
Lewis & Clark	East Helena	244	260	3,910	3,972	4,913	3,867	9,067	8,099
Carter	Ekalaka	81	98	1,318	1,495	1,252	1,391	2,651	2,984
Madison	Ennis	108	104	1,740	1,591	6,597	6,474	8,445	8,169
Lincoln	Eureka	165	177	2,654	2,699	6,804	5,895	9,623	8,771
Teton	Fairfield	100	103	1,601	1,567	1,516	1,560	3,217	3,230
Richland	Fairview	173	216	2,793	3,295	819	788	3,785	4,299
Daniels	Flaxville	18	22	288	342	249	249	555	613
Rosebud	Forsyth	362	403	5,830	6,157	8,581	7,914	14,773	14,474
Chouteau	Fort Benton	256	267	4,106	4,083	3,031	2,736	7,393	7,086
Valley	Fort Peck	45	46	753	706	662	479	1,460	1,231
Roosevelt	Froid	41	51	648	779	442	427	1,131	1,257
Carbon	Fromberg	65	74	1,037	1,131	1,204	1,075	2,306	2,280
Chouteau	Geraldine	46	48	739	735	208	171	993	954
Valley	Glasgow	616	704	9,923	10,746	8,490	6,223	19,029	17,673
Dawson	Glendive	828	944	13,326	14,420	8,779	7,809	22,933	23,173
Fergus	Grass Range	23	22	362	335	161	272	546	629
Cascade	Great Falls	8,524	8,961	137,013	136,830	104,161	100,531	249,698	246,322
Ravalli	Hamilton	409	420	6,595	6,418	23,268	19,563	30,272	26,401
Big Horn	Hardin	477	521	7,678	7,960	5,376	3,627	13,531	12,108
Blaine	Harlem	146	161	2,347	2,467	2,997	2,695	5,490	5,323
Wheatland	Harlowton	170	186	2,744	2,848	2,233	2,289	5,147	5,323
Hill	Havre	1,610	1,720	25,887	26,271	23,011	17,651	50,508	45,642
Lewis & Clark	Helena	3,688	3,782	59,280	57,742	59,933	58,125	122,901	119,649
Hill	Hingham	28	29	450	448	230	241	708	718
Judith Basin	Hobson	37	41	600	629	219	200	856	870
Sanders	Hot Springs	78	95	1,260	1,449	1,496	1,419	2,834	2,963
Treasure	Hysham	62	71	1,000	1,082	574	388	1,636	1,541
Custer	Ismay	3	5	63	74	0	0	66	79
Carbon	Joliet	85	91	1,354	1,399	616	608	2,055	2,098
Garfield	Jordan	74	77	1,195	1,170	1,282	731	2,551	1,978



**Distribution of Alcoholic Beverage Taxes To Cities & Towns (by city)**  
**For Fiscal Years Ended June 30, 1991 & 1990 (continued)**

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY91	FY90	FY91	FY90	FY91	FY90	FY91	FY90
Wheatland	Judith Gap	26	33	432	513	139	153	597	699
Flathead	Kalispell	1,708	1,682	27,465	25,684	67,012	60,824	96,185	88,190
Toole	Kevin	30	33	482	501	824	638	1,336	1,172
Yellowstone	Laurel	849	866	13,640	13,220	7,531	6,575	22,020	20,661
Golden Valley	Lavina	25	26	386	395	182	138	593	559
Fergus	Lewistown	1,008	1,122	16,216	17,136	15,025	14,502	32,249	32,760
Lincoln	Libby	403	434	6,485	6,628	13,666	13,961	20,554	21,023
Beaverhead	Lima	42	43	658	655	1,590	1,322	2,290	2,020
Park	Livingston	1,045	1,105	16,789	16,870	20,672	17,833	38,506	35,808
Big Horn	Lodge Grass	100	122	1,606	1,860	0	0	1,706	1,982
Phillips	Malta	359	374	5,763	5,709	6,218	5,339	12,340	11,422
Gallatin	Manhattan	154	156	2,468	2,383	1,726	1,775	4,348	4,314
Sheridan	Medicine Lake	59	64	941	984	751	638	1,751	1,686
Musselshell	Melstone	32	38	503	574	67	54	602	666
Custer	Miles City	1,384	1,517	22,231	23,161	15,882	14,450	39,497	39,128
Missoula	Missoula	5,743	5,274	92,273	80,537	112,444	97,493	210,460	183,304
Fergus	Moore	33	36	540	552	374	355	947	943
Valley	Nashua	67	78	1,077	1,193	825	761	1,969	2,032
Cascade	Neihart	13	14	180	219	0	0	193	233
Valley	Opheim	26	33	442	506	316	189	784	728
Sheridan	Outlook	17	19	284	294	62	60	363	373
Granite	Phillipsburg	157	180	2,548	2,744	2,665	2,764	5,370	5,688
Ravalli	Pinesdale	84	72	1,356	1,104	0	0	1,440	1,176
Sanders	Plains	162	176	2,594	2,691	4,179	3,804	6,935	6,671
Sheridan	Plentywood	354	391	5,681	5,972	7,639	6,332	13,674	12,695
Fallon	Plevna	25	30	412	461	57	68	494	559
Lake	Polson	460	442	7,385	6,749	16,631	16,588	24,476	23,779
Roosevelt	Poplar	143	157	2,309	2,400	6,072	5,216	8,524	7,773
Carbon	Red Lodge	293	299	4,708	4,573	9,575	9,061	14,576	13,933
Lincoln	Rexford	19	20	320	313	0	0	339	333
Dawson	Richey	52	66	846	1,005	164	164	1,062	1,235
Lake	Ronan	235	241	3,762	3,690	7,058	6,756	11,055	10,687
Musselshell	Roundup	300	335	4,840	5,111	3,275	2,192	8,415	7,638
Golden Valley	Ryegate	41	43	653	658	389	397	1,083	1,098
Phillips	Saco	39	40	626	608	952	876	1,617	1,524
Daniels	Scobey	169	218	2,712	3,333	3,059	2,507	5,940	6,058
Toole	Shelby	340	496	5,484	7,579	6,625	8,037	12,449	16,112
Madison	Sheridan	246	102	3,929	1,558	2,976	3,000	7,151	4,660
Richland	Sidney	521	904	8,387	13,811	8,276	6,878	17,184	21,593
Lake	St. Ignatius	433	138	6,959	2,114	2,889	2,741	10,281	4,993
Judith Basin	Stanford	86	94	1,382	1,435	2,311	2,297	3,779	3,826
Ravalli	Stevensville	184	191	2,969	2,911	4,541	3,884	7,694	6,986
Toole	Sunburst	69	75	1,121	1,147	339	362	1,529	1,584
Mineral	Superior	147	166	2,389	2,542	4,631	4,627	7,167	7,335
Prairie	Terry	123	147	1,974	2,240	1,146	1,064	3,243	3,451
Sanders	Thompson Falls	215	233	3,441	3,564	4,754	4,075	8,410	7,872
Gallatin	Three Forks	188	197	3,003	3,007	1,982	2,122	5,173	5,326
Broadwater	Townsend	247	251	3,937	3,827	4,681	4,324	8,865	8,402
Lincoln	Troy	157	172	2,512	2,624	4,830	4,275	7,499	7,071
Madison	Twin Bridges	62	69	999	1,053	2,018	2,154	3,079	3,276
Pondera	Valier	90	101	1,431	1,543	1,610	1,600	3,131	3,244
Madison	Virginia City	25	30	414	463	1,207	918	1,646	1,411
Silver Bow	Walkerville	116	140	1,858	2,139	3,509	2,604	5,483	4,883
Sheridan	Westby	41	46	669	702	557	556	1,267	1,304
Gallatin	West Yellowstone	124	116	1,996	1,772	9,002	9,983	11,122	11,871
Flathead	Whitefish	410	585	9,799	8,931	28,528	25,897	38,737	35,413
Jefferson	Whitehall	381	163	2,560	2,484	4,392	4,256	7,333	6,903
Meagher	White Sulphur	152	206	2,810	3,140	3,215	2,588	6,177	5,934
Wibaux	Wibaux	108	123	1,744	1,886	726	783	2,578	2,792
Fergus	Winifred	23	24	373	373	366	409	762	806
Petroleum	Winnet	30	33	486	499	644	572	1,160	1,104
Roosevelt	Wolf Point	454	486	7,308	7,415	6,879	6,012	14,641	13,913
TOTAL		67,031	69,195	1,077,591	1,056,643	1,080,478	986,075	2,225,100	2,111,913



**Distribution of Alcoholic Beverage Taxes To Cities & Towns (by county)**  
**For Fiscal Years Ended June 30, 1991 & 1990**

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY91	FY90	FY91	FY90	FY91	FY90	FY91	FY90
Beaverhead	Dillon	606	628	9,747	9,591	12,911	11,631	23,264	21,850
Beaverhead	Lima	42	43	658	655	1,590	1,322	2,290	2,020
Big Horn	Hardin	477	521	7,678	7,960	5,376	3,627	13,531	12,108
Big Horn	Lodge Grass	100	122	1,606	1,860	0	0	1,706	1,982
Blaine	Chinook	242	262	3,898	4,004	4,171	3,789	8,311	8,055
Blaine	Harlem	146	161	2,347	2,467	2,997	2,695	5,490	5,323
Broadwater	Townsend	247	251	3,937	3,827	4,681	4,324	8,865	8,402
Carbon	Bearcreek	6	10	122	147	0	0	128	157
Carbon	Bridger	107	114	1,737	1,746	521	473	2,365	2,333
Carbon	Fromberg	65	74	1,037	1,131	1,204	1,075	2,306	2,280
Carbon	Joliet	85	91	1,354	1,399	616	608	2,055	2,098
Carbon	Red Lodge	293	299	4,708	4,573	9,575	9,061	14,576	13,933
Carter	Ekalaka	81	98	1,318	1,495	1,252	1,391	2,651	2,984
Cascade	Belt	68	130	1,104	1,990	1,512	1,564	2,684	3,684
Cascade	Cascade	115	122	1,842	1,864	1,936	1,559	3,893	3,545
Cascade	Great Falls	8,524	8,961	137,013	136,830	104,161	100,531	249,698	246,322
Cascade	Neihart	13	14	180	219	0	0	193	233
Chouteau	Big Sandy	121	132	1,937	2,014	1,756	1,620	3,814	3,766
Chouteau	Fort Benton	256	267	4,106	4,083	3,031	2,736	7,393	7,086
Chouteau	Geraldine	46	48	739	735	208	171	993	954
Custer	Ismay	3	5	63	74	0	0	66	79
Custer	Miles City	1,384	1,517	22,231	23,161	15,882	14,450	39,497	39,128
Daniels	Flaxville	18	22	288	342	249	249	555	613
Daniels	Scobey	169	218	2,712	3,333	3,059	2,507	5,940	6,058
Dawson	Glendive	828	944	13,326	14,420	8,779	7,809	22,933	23,173
Dawson	Richey	52	66	846	1,005	164	164	1,062	1,235
Deer Lodge	Anaconda	1,752	1,978	28,149	30,195	13,883	13,791	43,784	45,964
Fallon	Baker	322	372	5,165	5,678	3,198	3,166	8,685	9,216
Fallon	Plevna	25	30	412	461	57	68	494	559
Fergus	Denton	55	56	865	858	215	195	1,135	1,109
Fergus	Grass Range	23	22	362	335	161	272	546	629
Fergus	Lewistown	1,008	1,122	16,216	17,136	15,025	14,502	32,249	32,760
Fergus	Moore	33	36	540	552	374	355	947	943
Fergus	Winifred	23	24	373	373	366	409	762	806
Flathead	Columbia Falls	461	492	7,426	7,506	12,387	12,154	20,274	20,152
Flathead	Kalispell	1,708	1,682	27,465	25,684	67,012	60,824	96,185	88,190
Flathead	Whitefish	410	585	9,799	8,931	28,528	25,897	38,737	35,413
Gallatin	Belgrade	430	369	6,908	5,634	5,630	4,713	12,968	10,716
Gallatin	Bozeman	3,364	3,419	54,093	52,211	53,266	46,520	110,723	102,150
Gallatin	Manhattan	154	156	2,468	2,383	1,726	1,775	4,348	4,314
Gallatin	Three Forks	188	197	3,003	3,007	1,982	2,122	5,173	5,326
Gallatin	West Yellowstone	124	116	1,996	1,772	9,002	9,983	11,122	11,871
Garfield	Jordan	74	77	1,195	1,170	1,282	731	2,551	1,978
Glacier	Browning	183	194	2,937	2,957	8,444	9,947	11,564	13,098
Glacier	Cut Bank	536	583	8,628	8,895	10,078	9,399	19,242	18,877
Golden Valley	Lavina	25	26	386	395	182	138	593	559
Golden Valley	Ryegate	41	43	653	658	389	397	1,083	1,098
Granite	Drummond	53	65	848	999	1,424	1,364	2,325	2,428
Granite	Phillipsburg	157	180	2,548	2,744	2,665	2,764	5,370	5,688
Hill	Havre	1,610	1,720	25,887	26,271	23,011	17,651	50,508	45,642
Hill	Hingham	28	29	450	448	230	241	708	718
Jefferson	Boulder	211	228	3,386	3,475	3,276	3,134	6,873	6,837
Jefferson	Whitehall	381	163	2,560	2,484	4,392	4,256	7,333	6,903
Judith Basin	Hobson	37	41	600	629	219	200	856	870
Judith Basin	Stanford	86	94	1,382	1,435	2,311	2,297	3,779	3,826
Lake	Polson	460	442	7,385	6,749	16,631	16,588	24,476	23,779
Lake	Ronan	235	241	3,762	3,690	7,058	6,756	11,055	10,687
Lake	St. Ignatius	433	138	6,959	2,114	2,889	2,741	10,281	4,993
Lewis & Clark	East Helena	244	260	3,910	3,972	4,913	3,867	9,067	8,099
Lewis & Clark	Helena	3,688	3,782	59,280	57,742	59,933	58,125	122,901	119,649
Liberty	Chester	145	152	2,333	2,323	1,163	1,204	3,641	3,679
Lincoln	Eureka	165	177	2,654	2,699	6,804	5,895	9,623	8,771
Lincoln	Libby	403	434	6,485	6,628	13,666	13,961	20,554	21,023
Lincoln	Rexford	19	20	320	313	0	0	339	333
Lincoln	Troy	157	172	2,512	2,624	4,830	4,275	7,499	7,071
Madison	Ennis	108	104	1,740	1,591	6,597	6,474	8,445	8,169



**Distribution of Alcoholic Beverage Taxes To Cities & Towns (by county)**  
**For Fiscal Years Ended June 30, 1989 & 1990 (continued)**

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY91	FY90	FY91	FY90	FY91	FY90	FY91	FY90
Madison	Sheridan	246	102	3,929	1,558	2,976	3,000	7,151	4,660
Madison	Twin Bridges	62	69	999	1,053	2,018	2,154	3,079	3,276
Madison	Virginia City	25	30	414	463	1,207	918	1,646	1,411
McCone	Circle	133	147	2,139	2,245	1,432	1,241	3,704	3,633
Meagher	White Sulphur	152	206	2,810	3,140	3,215	2,588	6,177	5,934
Mineral	Alborton	56	58	886	888	2,294	2,293	3,236	3,239
Mineral	Superior	147	166	2,389	2,542	4,631	4,627	7,167	7,335
Missoula	Missoula	5,743	5,274	92,273	80,537	112,444	97,493	210,460	183,304
Musselshell	Meistone	32	38	503	574	67	54	602	666
Musselshell	Roundup	300	335	4,840	5,111	3,275	2,192	8,415	7,638
Park	Clyde Park	44	45	691	683	399	533	1,134	1,261
Park	Livingston	1,045	1,105	16,789	16,870	20,672	17,833	38,506	35,808
Petroleum	Winnet	30	33	486	499	644	572	1,160	1,104
Phillips	Dodson	21	25	363	380	289	254	673	659
Phillips	Malta	359	374	5,763	5,709	6,218	5,339	12,340	11,422
Phillips	Saco	39	40	626	608	952	876	1,617	1,524
Pondera	Conrad	455	486	7,320	7,415	5,225	4,657	13,000	12,558
Pondera	Valier	90	101	1,431	1,543	1,610	1,600	3,131	3,244
Powder River	Broadus	99	112	1,587	1,717	1,532	1,275	3,218	3,104
Powell	Deer Lodge	568	635	9,129	9,704	5,604	7,128	15,301	17,467
Prairie	Terry	123	147	1,974	2,240	1,146	1,064	3,243	3,451
Ravalli	Darby	91	92	1,470	1,401	1,548	2,944	3,109	4,437
Ravalli	Hamilton	409	420	6,595	6,418	23,268	19,563	30,272	26,401
Ravalli	Pinesdale	84	72	1,356	1,104	0	0	1,440	1,176
Ravalli	Stevensville	184	191	2,969	2,911	4,541	3,884	7,694	6,986
Richland	Fairview	173	216	2,793	3,295	819	788	3,785	4,299
Richland	Sidney	521	904	8,387	13,811	8,276	6,878	17,184	21,593
Roosevelt	Bainville	32	39	512	591	189	230	733	860
Roosevelt	Brockton	57	59	905	901	200	234	1,162	1,194
Roosevelt	Culbertson	130	140	2,069	2,139	517	539	2,716	2,818
Roosevelt	Froid	41	51	648	779	442	427	1,131	1,257
Roosevelt	Poplar	143	157	2,309	2,400	6,072	5,216	8,524	7,773
Roosevelt	Wolf Point	454	486	7,308	7,415	6,879	6,012	14,641	13,913
Rosebud	Forsyth	362	403	5,830	6,157	8,581	7,914	14,773	14,474
Sanders	Hot Springs	78	95	1,260	1,449	1,496	1,419	2,834	2,963
Sanders	Plains	162	176	2,594	2,691	4,179	3,804	6,935	6,671
Sanders	Thompson Falls	215	233	3,441	3,564	4,754	4,075	8,410	7,872
Sheridan	Medicine Lake	59	64	941	984	751	638	1,751	1,686
Sheridan	Outlook	17	19	284	294	62	60	363	373
Sheridan	Plentywood	354	391	5,681	5,972	7,639	6,332	13,674	12,695
Sheridan	Westby	41	46	669	702	557	556	1,267	1,304
Silver Bow	Butte	5,396	5,878	86,758	89,744	53,270	49,764	145,424	145,386
Silver Bow	Walkerville	116	140	1,858	2,139	3,509	2,604	5,483	4,883
Stillwater	Columbus	228	227	3,668	3,470	6,656	6,242	10,552	9,939
Sweetgrass	Big Timber	248	267	3,988	4,076	4,390	4,454	8,626	8,797
Teton	Choteau	270	284	4,337	4,337	2,579	2,641	7,186	7,262
Teton	Dutton	56	57	915	865	947	1,213	1,918	2,135
Teton	Fairfield	100	103	1,601	1,567	1,516	1,560	3,217	3,230
Toole	Kevin	30	33	482	501	824	638	1,336	1,172
Toole	Shelby	340	496	5,484	7,579	6,625	8,037	12,449	16,112
Toole	Sunburst	69	75	1,121	1,147	339	362	1,529	1,584
Treasure	Hysham	62	71	1,000	1,082	574	388	1,636	1,541
Valley	Fort Peck	45	46	753	706	662	479	1,460	1,231
Valley	Glasgow	616	704	9,923	10,746	8,490	6,223	19,029	17,673
Valley	Nashua	67	78	1,077	1,193	825	761	1,969	2,032
Valley	Opheim	26	33	442	506	316	189	784	728
Wheatland	Harlowton	170	186	2,744	2,848	2,233	2,289	5,147	5,323
Wheatland	Judith Gap	26	33	432	513	139	153	597	699
Wibaux	Wibaux	108	123	1,744	1,886	726	783	2,578	2,792
Yellowstone	Billings	11,162	10,553	179,381	161,127	138,763	118,865	329,306	290,545
Yellowstone	Broadview	18	19	307	288	114	144	439	451
Yellowstone	Laurel	849	866	13,640	13,220	7,531	6,575	22,020	20,661
<b>Totals</b>		<b>67,031</b>	<b>69,195</b>	<b>1,077,591</b>	<b>1,056,643</b>	<b>1,080,478</b>	<b>986,075</b>	<b>2,225,100</b>	<b>2,111,913</b>



# Alcoholic Beverage Taxes Distributed to Counties

For Fiscal Years Ended June 30, 1991 & 1990

	Wine Tax		Liquor Tax		Total Alcohol Taxes	
	1991	1990	1991	1990	1991	1990
Beaverhead	\$ 702	\$ 720	\$ 2,175	\$ 1,943	\$ 2,877	\$ 2,663
Big Horn	949	976	806	545	1,755	1,521
Blaine	581	616	1,075	973	1,656	1,589
Broadwater	278	287	703	649	981	936
Carbon	685	712	1,787	1,683	2,472	2,395
Carter	140	158	188	209	328	367
Cascade	6,713	7,098	16,141	15,549	22,854	22,647
Chouteau	491	536	749	680	1,240	1,216
Custer	1,055	1,153	2,382	2,167	3,437	3,320
Daniels	219	249	496	413	715	662
Dawson	911	1,038	1,341	1,196	2,252	2,234
Deer Lodge	973	1,101	2,083	2,068	3,056	3,169
Fallon	294	331	488	486	782	817
Fergus	1,069	1,150	2,422	2,361	3,491	3,511
Flathead	4,675	4,571	16,189	14,832	20,864	19,403
Gallatin	3,918	3,770	10,741	9,767	14,659	13,537
Garfield	137	146	192	109	329	255
Glacier	956	935	2,779	2,901	3,735	3,836
Golden Valley	83	90	85	81	168	171
Granite	223	237	613	618	836	855
Hill	1,507	1,582	3,486	2,683	4,993	4,265
Jefferson	629	618	1,150	1,108	1,779	1,726
Judith Basin	210	233	380	375	590	608
Lake	1,688	1,676	3,986	3,913	5,674	5,589
Lewis & Clark	3,812	3,786	9,728	9,299	13,540	13,085
Liberty	195	205	174	181	369	386
Lincoln	1,491	1,561	3,795	3,620	5,286	5,181
Madison	482	479	1,920	1,882	2,402	2,361
McCone	212	238	214	186	426	424
Meagher	169	189	482	389	651	578
Mineral	297	323	1,038	1,039	1,335	1,362
Missoula	6,535	6,686	16,866	14,624	23,401	21,310
Musselshell	362	389	501	337	863	726
Park	1,157	1,138	3,160	2,756	4,317	3,894
Petroleum	51	58	96	86	147	144
Phillips	447	472	1,119	970	1,566	1,442
Pondera	557	592	1,025	938	1,582	1,530
Powder River	195	222	230	191	425	413
Powell	577	612	841	1,068	1,418	1,680
Prairie	137	161	173	160	310	321
Ravalli	2,000	1,978	4,404	3,958	6,404	5,936
Richland	977	1,077	1,365	1,150	2,342	2,227
Roosevelt	905	921	2,146	1,899	3,051	2,820
Rosebud	862	871	1,288	1,187	2,150	2,058
Sanders	734	763	1,564	1,394	2,298	2,157
Sheridan	431	476	1,352	1,136	1,783	1,612
Silver Bow	3,064	3,351	8,517	7,855	11,581	11,206
Stillwater	509	492	999	937	1,508	1,429
Sweet Grass	270	283	658	668	928	951
Teton	541	571	757	812	1,298	1,383
Toole	451	489	1,168	1,354	1,619	1,843
Treasure	78	86	86	59	164	145
Valley	790	902	1,544	1,149	2,334	2,051
Wheatland	195	208	355	366	550	574
Wibaux	114	130	110	117	224	247
Yellowstone	9,348	9,503	21,962	18,837	31,310	28,340
Totals	\$ 67,031	\$ 69,195	\$ 162,074	\$ 147,913	\$ 229,105	\$ 217,108



**Montana Department of Revenue  
Liquor License Renewal Fee Schedule**

Type of License	All Beverage Licenses For counties and the area within 5 miles of an incorporated city or town of the following sizes.				Beer Licenses	Wine Licenses	Beer/Wine Licenses
	County License or City with Population 2,000 or less	City with Population 2,001-5,000	City with Population 5,001-10,000	City with Population Over 10,000			
On-Premise	\$400	\$500	\$650	\$800 *	\$200	-	\$400
On-Premise w/ Catering	650	750	900	1,050	-	-	-
Off-Premise	-----	-----	-----	-----	200	200	400
Veteran's Organizations	250	350	500	650	50	-	50
Fraternal	400	500	650	800	200	-	400
Airport	—One Time Fee of \$400 - No Renewal Fee Necessary—				-	-	-
Resort	-----	\$2,000-----		-----	200	-	400
w/ Tour Boat Endorsement	-----	\$2,200-----		-----			
Public Golf Course	-----	-----	-----	-----	-	-	400
Non-Profit Arts	-----	-----	-----	-----	-	-	250
Carrier - Airline/Railroad	-----	\$300-----		-----	-	-	-
Wholesale	-----	-----	-----	-----	400	400	800
Sub-Warehouse	-----	-----	-----	-----	400	400	800
Suppliers Brewer/Winery Importer/Manufacturer **	-----	\$600-----		-----	500	25	-
Brewers Storage Depot	-----	-----	-----	-----	400	-	-
Vendors	-----	\$25-----		-----	-	-	-
Representatives	-----	\$25-----		-----	-	-	-

\* The application fee for a new all-beverage license from the Department of Revenue in a city with a population over 10,000 is \$20,000. The application fee for all other new licenses available from the Department of Revenue is the same as the renewal fee indicated.

\*\* Fee for Montana-based manufacturer of distilled spirits - no fee for out-of-state manufacturer of distilled spirits.

Montana Department of Revenue

Schedule of Licenses Issued

Fiscal Year Ended June 30, 1991

	<u>All - Beverage</u>	<u>Beer</u>	<u>Wine</u>	<u>Beer/Wine</u>	<u>Total</u>
On/Off-Premise	1,306	80	-	339	1,725
On/Off-Premise w/ Caterin	103	-	-	-	103
Off-Premise	-	264	4	684	952
Veteran's Organizations	59	-	-	-	59
Fraternal	72	1	-	-	73
Airport	5	-	-	-	5
Resort	14	-	-	-	14
Public Golf Course	-	-	-	7	7
Non-Profit Arts	-	-	-	2	2
Carrier - Airline	6	-	-	-	6
Carrier - Railroad	1	-	-	-	1
Wholesale	-	17	6	24	47
Sub-Warehouse	-	4	1	2	7
Suppliers	-	34	170	-	204
Brewers Storage Depot	-	-	-	-	0
Vendors	51	-	-	-	51
Vendor Representatives	11	-	-	-	11
Totals	<u>1,628</u>	<u>400</u>	<u>181</u>	<u>1,058</u>	<u>3,267</u>



(Schedule of Licenses compared to quotas not available)

# Montana Department of Fisheries

## Schedule of Expenditures

Fiscal Year Ended June 30, 1987

	Ad - Advertising	Bus -	Ent -	Gen -	Total
Gen - Personnel	1,301	20	-	25	1,346
Gen - Supplies, etc. General	103	-	-	-	103
Gen - Printing	-	200	5	50	255
Veteran's Organizations	20	-	-	-	20
Federal	(allowance not setup of federal was assigned to 41-00000)				75
Alcohol	1	-	-	-	1
Religion	14	-	-	-	14
Public Golf Course	-	-	-	7	7
Rel - Physical Arts	-	-	-	2	2
Carriage - Horse	5	-	-	10	15
Carriage - Railroad	1	-	-	-	1
Wholesale	-	10	1	50	61
Sub - Automobile	-	2	1	2	5
Supplies	-	20	100	-	120
Insurance Storage Deposit	-	-	-	-	0
Vehicles	50	-	-	-	50
Vendor - Automobiles	11	-	-	-	11
Total	1,480	230	106	77	1,893







